

Updated Fraud Memo Chart

Case	Conviction	Loss	Guideline Range	Sentence Imposed/% of guideline range
Christian Milton , AIG, Vice President (D. Conn. 2009)	Convicted at trial of various counts of fraud.		LIFE imprisonment	48 months 10% of guideline range; life treated as 470 months
Ronald Ferguson , CEO, General Reinsurance Corp. (D. Conn. 2008)	Convicted at trial of conspiracy, securities fraud, false statements to SEC, and mail fraud.	\$544 million	LIFE imprisonment	24 months 5% of guideline range; life treated as 470 months
Travis Correll , (N.D. Ga. 2008)	Pled guilty to wire fraud (related to Ponzi scheme).	\$29 million (ordered in restitution)	188-235 months	144 months 76% of guideline range (Correll was initially sentenced to 144 months, but later received a further reduction to 108 months under Rule 35.3)
Robert Cole , Sales Rep., Diebold (N.D. Ohio 2008)	Pled guilty to securities fraud.	\$509,000	30-37 months	12 months and 1 day 40% of guideline range
William Ledee , Founder of fictitious insurance company (N.D. Ga. 2007)	Pled guilty to making false financial statements, engaging in business of insurance as a convicted felon, mail fraud, conspiracy to commit money laundering, etc.	\$21.6 million (ordered in restitution)	The PSR indicated a total offense level of 51, and criminal history category II, resulting in a guideline range of LIFE .	70 months 15% of guideline range (varied below type C agreement's cap of 7.5 years)

EXHIBIT D

John Whittier , Manager, Wood River Partners (S.D.N.Y. 2007)	Pled guilty to securities fraud, failure to disclose ownership in excess of 5% of publicly traded security, and failure to disclose ownership in excess of 10% of publicly traded security.	\$88 million (ordered in restitution)	188-235 months	36 months 19% of guideline range
Hector Orlansky , President, E.S. Bankest (S.D. Fla. 2007)	Convicted at trial of conspiracy to commit bank fraud and wire fraud, bank fraud, making false statements, wire fraud, conspiracy to commit money laundering, and money laundering.	\$164.5 million (ordered in restitution)	262-327 months	240 months 91.6% of guideline range
Richard Adelson , CEO & President, Impath (S.D.N.Y. 2006)	Convicted at trial of conspiracy, securities fraud, and filing false reports with SEC.	\$50 - \$100 million (court ordered restitution of \$50 million)	Guidelines called for life imprisonment ; statutory maximum was 85 years .	42 months 9% of guideline range; life treated as 470 months
Jamie Olis , Tax Lawyer, Dynegy (S.D. Tex. 2006)	Convicted at trial of: (1) conspiracy to commit securities fraud, mail fraud, wire fraud, (2) securities fraud, (3) mail fraud, and (4) wire fraud.	\$79 million	151 -188 months	72 months 47% of guideline range
E. Kirk Shelton , Vice Chairman, Cendant Corporation (D. Conn. 2005)	Convicted at trial of: (1) conspiracy to commit securities fraud, mail fraud, wire fraud, and false statements to SEC, (2) mail fraud, (3) wire fraud, (4) false statements to SEC, (5) securities fraud.	\$3.275 billion (ordered in restitution)	151-188 months (1997 Guidelines were used; 2006 Guidelines would have called for life imprisonment, limited by a statutory cap of 300 months)	120 months 79% of guideline range
Bernard Ebbers , CEO, WorldCom (S.D.N.Y. 2005)	Convicted at trial of conspiracy, securities fraud, making false filings with the SEC.	Over \$1 billion	360 months to life	300 months 83% of guideline range
Sanjay Kumar , CEO, Computer Associates Int'l (E.D.N.Y. 2006)	Pled guilty to conspiracy to commit securities fraud and wire fraud, securities fraud, false statements to SEC, conspiracy to obstruct justice, obstruction of justice, and false statements.	\$2.2 billion (according to Gov't's Sent'g Memo)	LIFE imprisonment under 2005 Guidelines 188 to 235 under 1998 Guidelines (Unclear how District Court resolved dispute over which version should apply.)	144 months 30% of guideline range; life treated as 470 months

Stephen Richards , Sr. Vice President, Computer Associates (E.D.N.Y. 2006)	Pled guilty to conspiracy to commit securities fraud and wire fraud, securities fraud, false statements to SEC, conspiracy to obstruct justice, obstruction of justice, and perjury.	\$2.2 billion (according to Government's Sentencing Memorandum)	LIFE imprisonment under 2005 Guidelines 151 to 188 under 1998 Guidelines (Unclear how District Court resolved dispute over which version should apply.)	84 months 18% of guideline range; life treated as 470 months
Mehdi Gabayzadeh , CEO, American Tissue (E.D.N.Y. 2006)	Convicted at trial of conspiracy to commit securities fraud, conspiracy to commit bank fraud, bank fraud, wire fraud, interstate transport of property obtained by fraud, bankruptcy fraud, conspiracy to commit perjury, and obstruction of justice.	PSR found total loss of \$193 million (Court ordered \$65 million in restitution.)	LIFE imprisonment	180 months 38% of guideline range; life treated as 470 months
John Rigas , Founder, Adelphia (S.D.N.Y. 2004)	Convicted at trial of securities fraud, bank fraud, and conspiracy to: (a) commit securities fraud, (b) commit bank fraud, and (c) make or cause to be made false statements in filings to SEC.	\$2.3 billion	Guideline range was LIFE imprisonment ; however, statutory maximum was 185 years .	144 months 31% of guideline range; life treated as 470 months; 6% of statutory maximum cap
Timothy Rigas , CFO, Adelphia (S.D.N.Y. 2004)	Convicted at trial of securities fraud, bank fraud, and conspiracy to: (a) commit securities fraud, (b) commit bank fraud, and (c) make or cause to be made false statements in filings to SEC.	\$2.3 billion	Guideline range was LIFE imprisonment ; however, statutory maximum was 185 years .	204 months 43% of guideline range; life treated as 470 months; 9% of statutory maximum cap
Jacob Jacobowitz , Executive VP, Allou Healthcare (E.D.N.Y. 2007)	Pled guilty to making false statements in reports to the SEC.	\$30 million (ordered in restitution)	Guideline range was 168-210 months ; however, statutory maximum was 120 months.	84 months 50% of guideline range; 70% of statutory maximum cap
Herman Jacobowitz CEO, Allou Healthcare (E.D.N.Y. 2007)	Pled guilty to conspiracy to commit bank, securities, and mail fraud <i>and</i> making false statements in reports to SEC.	\$176 million (ordered in restitution)	Guideline range would have been LIFE imprisonment ; plea agreement structured to provide statutory maximum of 180 months.	180 months 38% of guideline range; life treated as 470 months

Aaron Jacobowitz Manager of various companies controlled by Jacobowitz family (E.D.N.Y. 2007)	Pled guilty to money laundering.	\$176 million (ordered in restitution)	Guideline range was LIFE imprisonment ; plea agreement structured to provide statutory maximum of 120 months.	120 months 25% of guideline range; life treated as 470 months
Carole Argo CFO, SafeNet, Inc. (S.D.N.Y. 2008)	Pled guilty to securities fraud.	\$1 - 2.5 million (stipulated loss amount)	97 - 121 months	6 months 6% of guideline range
Lennox Parris , Director, Queench, Inc. (E.D.N.Y. 2008)	Convicted at trial of conspiracy to commit securities fraud, securities fraud, conspiracy to commit witness tampering, and witness tampering.	Between \$2.5 and \$7 million	360 months to LIFE	60 months 16.7% of guideline range
Lester Parris , Director, Queench, Inc. (E.D.N.Y. 2008)	Convicted at trial of conspiracy to commit securities fraud, securities fraud, conspiracy to commit witness tampering, and witness tampering.	Between \$2.5 and \$4.9 million	360 months to LIFE	60 months 16.7% of guideline range
Raquel Kohler , Mutual Benefit Corp. (S.D. Fla. 2007)	Pled guilty to conspiracy to commit securities fraud.	\$471 million (ordered in restitution)	Guideline range 324- 405 months , statutory maximum 120 months .	60 months 18.5% of guideline range; 50% of statutory maximum cap
Marc Dreier , Managing Partner, Dreier LLP (S.D.N.Y. 2009)	Pled guilty to securities fraud, wire fraud, and conspiracy to commit securities and wire fraud.	\$387 million (ordered in restitution)	Guideline range LIFE , statutory maximum limited sentence to 145 years .	240 months 51% of guideline range; life treated as 470 months; 13.8% of statutory maximum cap
Hayim Regensberg , Investment Advisor (S.D.N.Y. 2009)	Convicted at trial of two counts of securities fraud and five counts of wire fraud	\$13,400,960.65 (ordered in restitution)	Guideline range 168-210 months	100 months
Felix Nkansah , (S.D.N.Y. 2010 – Rakoff)	Convicted at trial for conspiracy to file false claims with IRS, filing false claims with the IRS, bank fraud, aggravated identity theft related to the bank fraud, and identity theft	\$1.1 million intended loss; actual loss 536,167.00 (ordered in restitution)		75 months
Woolf Turk , (S.D.N.Y. 2010)	Pled guilty to one count of conspiracy to commit mail and wire fraud	\$29,660,192.36 (ordered in restitution)	Guideline range 121 - 151 months	60 months
Isaac Ovid (E.D.N.Y. 2010)	Pled guilty to a count of conspiracy to commit securities fraud in relation to two hedge funds	Greater than \$7 million	Guideline range 210 - 262 months	60 months , followed by three year supervised release
Nadeen Gayle , (E.D.N.Y. 2010)	Pled guilty to a count of conspiracy to commit wire fraud	\$845,000	Guideline range 37 – 46 months	5 years probation

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Rodriguez, (E.D.N.Y. 2010)	Pled guilty to a count of conspiracy to commit wire fraud		Guideline range 33 – 41 months	6 months , followed by three year supervised release
James Fleishman, Consultant for Primary Global Research (S.D.N.Y. 2011 - Rakoff)	Convicted of conspiracy to commit securities fraud, conspiracy to commit wire fraud	\$3.7 million	Guideline range 87 – 108 months	30 months , supervised release for two years
Eric Skys, (S.D.N.Y. 2011)	Pled guilty to three counts of wire fraud, and one count of bank fraud	\$83 million	Guideline range 235 – 293 months	130 months , supervised release for three years – Court noted that he “possessed ability to become a productive member of society”
Winifred Jiau, (S.D.N.Y. 2011 - Rakoff)	Convicted at trial of conspiracy to commit securities fraud and wire fraud, and securities fraud	\$2.5 million - \$7M	Guideline range 97 – 121 months	48 months , supervised release for two years
James Treacy, Former COO and President of Monster (S.D.N.Y 2011 - Rakoff)	Convicted at trial of conspiracy to commit securities fraud, substantive securities fraud	More than \$7M; \$6,332,995 (ordered in restitution)	Guideline range 324- 405 months	24 months , followed by two years supervised release
Vitaly Borker, International Foreign Currency (S.D.N.Y. 2012)		Over \$400,000	Guideline range 210 – 262 months	48 months
David Rosen (S.D.N.Y. 2012 – Rakoff)	Convicted at trial of wire fraud, conspiracy to commit bribery, and conspiracy to commit mail fraud and wire fraud	\$1 million	Guideline range 188- 235 months;	36 months , followed by two years supervised release
Rajat K. Gupta, Member of Goldman Sachs Board of Directors (S.D.N.Y. 2014 - Rakoff)	Convicted at trial of four of six counts against him, including conspiracy to commit securities fraud and three substantive counts of fraud	\$6,218,223.59 (ordered in restitution, jointly and severally with co-defendants)	Guideline range 97 – 121 months	24 months , followed by one year of supervised release
Siu Ping Yuen (see USA v. Bonomolo), Pell Grant fraud (S.D.N.Y. 2014)	Convicted at trial of conspiracy to commit Pell grant fraud, embezzlement, and wire fraud	\$3.3M; \$3,299,620.00 (ordered in restitution)	Guideline range 87 – 108 months	18 months , followed by three years’ supervised release

<i>Dominick Yuen Bonomolo</i> , Pell Grant fraud (S.D.N.Y. 2014)	Convicted at trial of conspiracy to commit Pell grant fraud, embezzlement, and wire fraud	\$3.3M ; \$3,299,620.00 (ordered in restitution)	Guideline range 70 – 87 months	12 months and one day , followed by two years' supervised release
<i>Liliya Ukrainsky</i> , (S.D.N.Y. 2015)	Pled guilty to one count of conspiracy to commit mail fraud and one count of mail fraud	\$1,469,965.99 (ordered in restitution)	Guideline range 41 – 51 months	18 months , followed by two years' supervised release
<i>Elaine Kim</i> , (E.D.N.Y. 2015)	Pled guilty to health care fraud and conspiracy to commit health care fraud	\$5,991,417.13 (ordered in restitution)	Guideline range 63 month minimum (could not find precise PSR range)	12 months and one day , followed by three years supervised release; 80% below the bottom of the advisory guidelines range
<i>Lance Barbarino</i> , (S.D.N.Y. 2015)	Convicted of conspiracy to commit securities fraud, securities fraud, conspiracy to commit wire fraud and mail fraud, and wire fraud	\$12 million , \$1 million ordered in restitution	Guideline range 121 – 151 months	97 months
<i>David Berson</i> , (S.D.N.Y. 2016)	Pled guilty to one count of mail fraud	\$3,534,000 (ordered in restitution)	Guideline range 51 –63 months	12 months and one day , followed by two years' supervised release
<i>Anthony Allen</i> , (S.D.N.Y. 2016 - Rakoff)	Convicted of conspiracy to commit wire fraud and bank fraud, wire fraud	\$1,149,671.76	Guideline range 87-108 months	24 months
<i>Anthony Conti</i> (S.D.N.Y. 2016 – Rakoff)	Convicted of conspiracy to commit wire fraud and bank fraud, wire fraud	\$1,149,671.76	Guideline range 57-71 months	12 months and one day